

**CERTIFICATION OF ADMINISTRATIVE RULES
OF THE DEPARTMENT OF REVENUE
FILED WITH THE SECRETARY OF STATE
BRIAN P. KEMP**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rule is a correct copy as promulgated and adopted on the 15 of March, 2010.

GEORGIA DEPARTMENT OF REVENUE

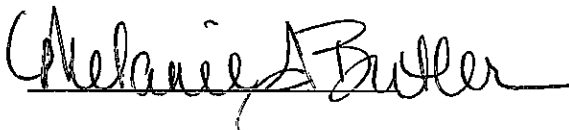
Filing Date: March 15, 2010.

The Georgia Department of Revenue has adopted:

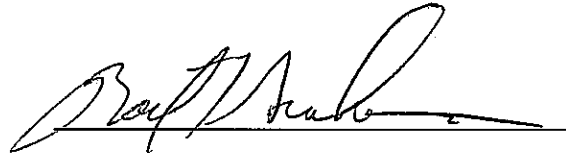
Rule 560-11-11-.12, entitled "Table of Forest Land Protection Act Land Use Values."

The aforementioned Rule is being adopted under the authority of O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.7 and 48-5-271.

Sworn to and subscribed before me this 15 day of March, 2010.



(Signature of Notary Public)
(Notary Public Seal)



Bart L. Graham
Commissioner
Georgia Department of Revenue

**Notary Public, Rockdale County, Georgia
My Commission Expires Nov. 19, 2012**

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-11
FOREST LAND PROTECTION

**560-11-11-12 Table of Forest Land Protection
Act Land Use Values.**

(1) For the purpose of prescribing the current use values for conservation use land, the state shall be divided into the following 9 Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):

(a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1-676, W2-607, W3-551, W4-505, W5-464, W6-431, W7-404, W8-371, W9-338;

(b) FLPAVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1-915, W2-828, W3-747, W4-677, W5-624, W6-586, W7-552, W8-507, W9-462;

(c) FLPAVA #3 counties: Banks, Elbert, Franklin,

Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1-915, W2-828, W3-747, W4-677, W5-624, W6-571, W7-481, W8-392, W9-328;

(d) FLPAVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1-661, W2-592, W3-536, W4-492, W5-429, W6-400, W7-348, W8-301, W9-246;

(e) FLPAVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1-564, W2-521, W3-479, W4-439, W5-398, W6-357, W7-314, W8-272, W9-227;

(f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1-557, W2-512, W3-467, W4-426, W5-381, W6-337, W7-293, W8-248, W9-203;

(g) FLPAVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1-597, W2-543, W3-495, W4-445, W5-393, W6-344, W7-293, W8-241, W9-192;

(h) FLPAVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner,

Wilcox, and Worth. Table of per acre values: W1-648, W2-588, W3-527, W4-467, W5-407, W6-348, W7-288, W8-228, W9-187;

(i) FLPAVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1-656, W2-592, W3-536, W4-477, W5-416, W6-359, W7-299, W8-239, W9-187.

Authority : O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.7, and 48-5-271.